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January 4, 2006

Thomas M. Dorman, Executive Director
Kentucky Public Service Commission
211 Sower Blvd
Frankfort, KY 40601

RE: Acceris Management and Acquisition LLC
Interexchange Service Tariff Revisions

Dear Mr. Dorman:

Enclosed for filing with the Commission, please find an original and three (3) copies of the above captioned company's 1st revised *Interexchange Services Tariff* pages which include rate changes and new plans as indicated in Attachment 1.

The purpose of this filing is to add a number of new services, update the Acceris' address (new address: Acceris Management and Acquisition LLC, 9775 Businesspark Ave, San Diego, CA 92131), increase rates for several service offerings, add a minimum late payment fee, and add some monthly recurring fees and low usage fees. The tariff sheets bear an effective date of January 25, 2006.

In addition, enclosed is a duplicate of the revised pages. Please date-stamp the duplicate and return same in the enclosed postage-paid envelope attached thereto.

Should you have any questions concerning this filing, please contact me at (269) 381-8844 or by email at pcrocker@earlylennon.com.

Very truly yours,

EARLY, LENNON, CROCKER & BARTOSIEWICZ, P.L.C.



Patrick D. Crocker

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